

P.W (1939) Department.

178 SERIES

G.O. No. 2135

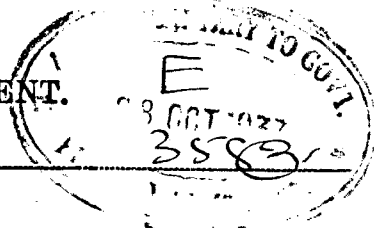
Dated 31. 8. 1939

[Despatch Abstract]

In reply, please quote
number, date and
short title.*

Municipal DEPARTMENT.

Received _____ Registered _____



From (Name) Janab Gulam Nabi Saib Bahadur B.A.

(Designation) Commissioner Bellary Municipality.

Post Box _____, (STATION) ~~15x10x32~~ Bellary.

Telegraphic Address _____

The Secretary to Government,
Public Works Department,
Madras.

P.R. No. 87/17, dated 16-10-37 19 .

Sir,

Through, the Examiner of Local Fund Accounts, Madras.

ENCLOSURES
Through M.R.Ry. N. Narayana Rao Garu, B.A.B.L., Chairman M.C. Bellary.

.....

SPARE COPIES _____

Submission of Electric License Scheme Accounts for 1936-
.....

I submit herewith four copies of the Electric Account
of the Bellary Electric License Scheme for 1936-37 prepared
according to the instructions issued and in the forms pres-
cribed in the Indian Electricity Rules.

I.M/

Sd Gulam Nabi

Commissioner

Copy submitted direct to the Secretary Public Works
Department, Madras, with a copy of the Account.

P.W.D.

report together
copies of the
is awaited from
F. A. accounts

kel
1/11


Commissioner.

Office of the Examiner of Local Fund
Accounts, Fort Saint George, Madras.

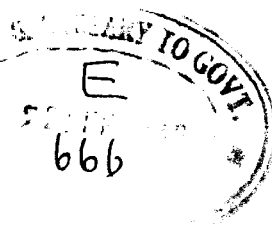
L. F. No. 6656

Dated the 22 February 1938.

From.

THE EXAMINER OF LOCAL FUND ACCOUNTS,

M A D R A S.



2975

To

THE SECRETARY TO GOVERNMENT,

~~Local Administration Department~~
~~Education and Public Health Department.~~
Public Works Department.

M A D R A S.

Sir,

With reference to Rule 88 (d) of Schedule IV of the
~~Madras District Municipalities Act, 1920~~, I have the honour to
forward herewith a duplicate copy of the final statement of
audit of the Electric Licence, ~~xxxx~~ accounts
of the Bellary Municipal Council, (
Bellary District) for the year ended the 31st March 1937.
The original was forwarded to the Executive Authority in L. F.
No. 6556 dated the 16th February 1938.

P.W.D
C.E for electricity no.
marks. The accounts
to the audit report
forwarded to him
after receipt from the
in of L.F. A. counts.

I have the honour to be,

Sir,

Your most obedient servant,

R. Rajagopala Ayyar,

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

(True copy)

klh
26/2

Murthy
Superintendent.

Prv. Dno. 3583 E/37-2

26.2.38

(with two copies of acct)

26.2.38

R.D. 10.6.38

considered on 11/8, 12/7

Gm

Sent to the C.E. (with no 3583E/37-2
 of 26.2.38 with two copies of
 accounts.

the Examiner of L.F. Accounts.

Memo. No. 3583E/37-38 10.5.38

Bellary Electric licence -
 accounts for 1936-37 -
 Letter from the Examiner

of L.F. Accounts No. L.F. 665

of 22.2.38

The Examiner of L.F. Acc.
 is requested to state whether the
 replies of the Municipal Council
 the audit report on the above
 accounts have been received
 and if so when they together
 with the triplicate copy of the
 accounts may be expected.

TPK
STPGm
B.S.K.L.
10/5

- delay?

P. W. DEPARTMENT

REMINDER.

Electricity Branch.

THE Examiner of

Local Fund Accounts

have the honour to invite

I am directed to invite attention to memo
invite

35836/37-3 dated 10.5.38 and 6
under tharion dates 15-6.38 and
request that the reply to it may be expedited
request that this reminder may be returned at once with
information as to—

- (1) the stage at which the matter now is, and
- (2) the date by which a reply may be expected, and
- (3) the circumstances which have caused the delay.

File P. W. Dept-

ation Fort St George

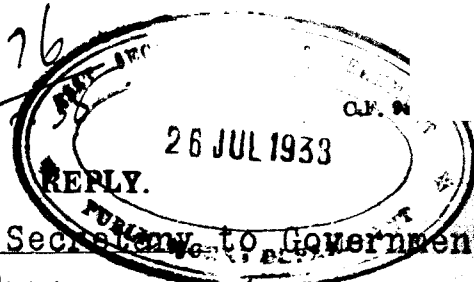
ated 12.7.38

SUBJECT:

Local Electric licence accounts for

- 37 -

F. 1976
26.7



To THE Asst. Secretary to Government,

Public Works (Electricity)

Department,

Fort St. George

Madras.

EXAMINE

12 JUL 1938

The Audit Report on the ac-
counts of the Bellary Electric
Licence for 1936-37 has not yet
been received back with replies. The
Commissioner of the Municipality
states that the replies are before
the Council and that they will
be sent soon after its approval

1/CS. Muddanna

Dy. Examiner of Local Fund
Accounts, Madras, 25-7-1938

A. R. till 1.9.38.
P.W.D.
TBS
25/7
21/7

25.7.38.

Audit Report on the accounts of the Bellary Municipal
Electric Licence Bellary District, for the year 1936-37.

Name of Auditor. Messrs. P.V. Narasimham and
A. Venkatappa, District
Inspectors of Local Fu
Accounts, Bellary.

Time taken for audit From the 27th August 19
to the 30th September
1937.

The office of Chairman was held by M.R.Ry.N.Narayana Rao Garu from the 1st April 1936 to the 31st March 1937 the office of Executive Authority was held by M.R.Ry. B. Audisesnayya rannolu Garu from the 1st April 1936 14th April 1936, by M.R.Ry.N.Narayana Rao Garu (Chairman) from the 15th April 1936 to the 7th May 1936, by M.R.Ry. Rao Saheb S.Muthuswami Ayyar Avargal from the 8th May 19 to the 13th December 1936 and by Janab Gulam Nabi Saheb Bahadur from the 14th December 1936 to the 31st March 19

2. The annual statements of accounts for the year received from the Commissioner are appended.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

4. A sum of Rs.31,904/- was diverted up to the end of the year from the Water Supply and Drainage Fund of the Municipal Council for the purpose of meeting expenditure relating to the Electric Licence. As the diversion has to be made good to the Water Supply and Drainage Fund the interest to be paid to that Fund should be decided with

reference to paragraph 3 of G.O.No.384,Ms.Finance (Accounts),
dated the 5th June 1935.

*Reply at
p15 up* 5. Irregular adjustments of minimum charges. The defects
pointed out in paragraphs 4 and 8 of the Audit Reports for the
year 1934-35 and 1935-36 in regard to irregular adjustment of
minimum charges respectively, continued during the year under
report also. The cases have been detailed in item 33 of the
Annual Objection Statement.. The amounts aggregating Rs.122-4-0
may either be recovered or the sanction of Government waiving the
recovery of the amounts obtained.

*Reply at
p15 up* 6. Outstanding bills - not produced.. Outstanding bills
for a sum of Rs.174-3-9 as detailed in item 43 of the Annual
Objection Statement were not made available for check during
audit. These should have been produced or credit for the amounts
shown.

Special Supervisor and Tracer appointed for the purposes of the scheme relating to the electrification of the Bellary Municipal Water Works, was debited to the head 'Preliminary Expenses' in the Capital account of the Electric Licence Scheme though it was debitable to the 'Water Supply and Drainage Account'. References to the vouchers on which the amount was drawn are detailed below.-

	Rs.	A.	P.
Voucher No. 1431 of December 1936.	75	0	0
„ 1432 „ „	47	8	0
„ 1433 „ „	9	6	0
„ 1563 of January 1937.	29	14	0
„ 1933 of March 1937.	19	14	0

	181	10	0

The necessary alterations in the account would need to be carried out.

9. The result of audit was satisfactory.

10. The gross receipts and charges of the year as seen from the transactions in the General Fund Account of the Municipality were Rs. 77,693-3-2 and Rs. 80,012-9-5, respectively.

11. Two hundred and eleven items of objections involving a sum of Rs. 7,081-13-7 were outstanding at the close of audit as detailed in the Annual Objection Statement.

R. Rajagopala Ayyar,
Dy. Examiner of Local Fund Accts
Madras.

(True copy)

M. V. V. V.
SUPERINTENDENT,
Office of the Examiner of
Local Fund Accounts, Madras

15/2/38.

No. 1 Capital account.

of the year ending, 31st Dec 1927.

	Expenditure up to 31st Dec of previous year.	Expenditure during the year.	Total expenditure		Receipts up to 31st Dec of previous year.	Receipts during the year.	Total receipts
1. To preliminary expenses (to be sacrificed)	1,578	132 -1,578	132	1. By amount raised by loan.	3,63,000		3,63,000
2. To lands, including -- its charges incidental to acquisition.				2. By value of lands belonging to -- appropriated for electrical purposes.			
3. To value of lands for electrical purposes as per estimate.				3. By value of surplus lands sold.			
4. To buildings.	27,140	1,737	28,877	4. By other receipts	3,732		3,732
5. ,, engine plant ...	1,53,080	2,007	1,55,087	Amount transferred from military to civilian. ...			
6. ,, engine. ...	1,15,474	369	1,15,843				
7. ,, service connections.	11,764	600	12,364				
8. ,, transformers. ...	4,000		4,000				
9. ,, stores as per C. & P. certificates under the act. ...	23,577	537	24,114				
					1,90,472	3,163	1,93,635

10. .. general stores. ...	15,216	- 1,002	15,216
11. .. transfer to sinking fund of value of -- lands sold as per contra.			
12. .. amount applied to the reduction of principal of borrowed money from value of (2), lands -- sold as per contra.			
13. (a) To special items (to be specified)	2,223		2,223
(b) Public lamps. ...	13,357	5,540	18,897
(c) Furniture. ...	1,061		1,061
(d) Tools and plant...	2,176	164	2,340
Total expenditure....	3,75,216	9,145	3,84,361
Balance. ...	-	-	-
Grand Total. ...	3,75,216	9,145	3,84,361.

even Katabba
21.12.37
DISTRICT INSPECTOR OF
L.P. ASSISTANT SCHOOL.

⑤ Part of the Special -
- Supervisor and Treas
of the Haganu waterworks } --- 172-4-0
Electrification Scheme } --- 9-6-0
J.A of the Supervisor } --- 181-10-0

R. Rajesopalan
Deputy Examiner of L.P. accts

Conal
Commissioner.
16/1/40

No. 11/ - Revenue Account.

For the year ending 31st March 1927.

Rs.

A - Generation.		Rs.			
1.	To fuel.	12,346	1. By balance from last account		
2.	To oil, waste, water and engine-room stores.	2,346	Less bad debts written off.		
3.	To proportion of salaries of -- engineers, superintendents and officers.	8,255	2. By sale of energy for lighting purposes.	45,423	
4.	To wages and gratuities.		3. By sale of energy for power purposes.	8,136	
5.	To repairs and maintenance as follows:-		4. By sale of energy under special contract.	990	
	Buildings.	44	5. By public lighting.	20,490	
	Plant.	957	6. By rental of meters and other apparatus on contracts provided.	6,463	
6.	.. special items (to be specified)		7. By rents receivable.	725	
	.. To other items (-do-)				
B - Distribution.					
1.	To proportion of salaries of -- engineers, superintendents and officers.	7,780	8. By service connections.	720	
2.	To wages and gratuities.		9. By miscellaneous receipts from consumers.	...	
3.	To repairs, maintenance and rental of ~~apparatus~~	417	10. By other items (to be specified) (b)	525	
	Plant.		.. amount of interest on capital.	...	

renewal of transformers etc.,

86

5. To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumer's premises.

- 27

C - Public Lamps.

1. To attendants and repairs.
2. To renewals etc., ...

D - Rates, Rents and taxes.

1. To rents payable.
2. To rents and taxes.

E - Management.

1. To salaries viz.,
Engineer's Department. ... 2,035
Clerical Department. ... 3,130
2. To General establishment charges. 477

F - Law charges.

To law charges.

Special charges.

To special items (to be specified) 800 (X)
.. Service connections. ... 2,280
.. Preliminary expenses (written off) ... 1,578
Amount carried to net revenue Account. 31,416 +2
Total. 73,886 1/2

* *discrepancy*
2.12.37
- DIRECTOR IN CHARGE OF
L.F. Accounts Branch

(a) Tasse. 2. 333-0-0
Reconnection. 182-0-0
Agreements. 66-4-0
Total. 551-4-0

(b) Battery charging ... 1 87-0-0
Cost of unsued oil barrels. 68-1-4
Audit recovery. 4-0-0
Tender forms. 46-0-0
Other receipts ---
transferred from excess collections as per A.G.F. items. 23-11-0

223-12-5

R. Chaitopalau
Deputy Examiner of L.F. Accounts
W. S. S.

Total.

73,886

C. S. S.
Commissioner.

	To Balance. (deficit balance)	...	10,200
1.	to interest on money loaned occurring out to 1930.	...	10,000
2.	to interest on principal of money borrowed.	...	10,000*
3.	to amount referred to savings bank where such fund is deposited..		
4.	to amount to reserve fund where such is deposited.	...	..
5.	to amount to local use.		
6.	to interest on id.		...
	Total.		32,000
		-----	-----
			32,000
		-----	-----

1. to balance from 1930 to 1931.

2. to balance from 1931 to 1932.

3. to interest on money loaned...

by balance (separate)

31,018 1/2

nil.

32,000 1/2

*Footnote: - Rs 100 for 1936-37 still due.

even Katabba
21.12.37
District Engineer
L.A. Accounts, Bahr

R. Haicopolan
Deputy Examiner of h-7 acts
Hosna

C. M. S.
16/10.

<u>1938</u>		<u>1939</u>	
1. Balance b/f for purchase of (nature of investment to be specified)		1. Balance b/f for purchase of securities.	
2. ,, of cash during period of account.		2. ,, for cash b/f for cash -- retained account.	
3. ,, amount of principal of loans or advances.	Nil.	3. ,, amount of loans or advances.	Nil.
4. ,, amount of interest on loans or advances.		4. ,, value of loans or advances.	
		5. ,, amount realized on securities (if sold or redeemed or on call)	
		6. ,, stock held.	
	Nil		Nil.

even Kataba
21.12.37
 Director, Hyderabad
 L3, Amrith


 76/10

Stock.

1. To amount paid for purchase of
(nature of investment to be
specified.)

2. To stock sold.

3. To amt transferred to revenue
account.

4. To amount of balance to next --
account.

Total.

1. By balance brought forward
Account.

2. By amount transferred from net
revenue account.

3. By stock purchased.

Total.

4. By amount of stock sold
less (amount of stock --
to be carried over ...)

Total.

Accountant
21.12.37
District ~~Revenue~~ *CI*
L.A. ~~Account~~ *37*

And
16/16/10
Inspector.

for the year ending 31.3.37

Assets		Liabilities	
No.	Description	No.	Description
1.	Capital account (Amount received on per account No. 1)	1.	Capital account (Amount received on per account No. 1)
2.	Current Creditors. ...	2.	Current Creditors. ...
3.	Retained Earnings account (Balance at credit thereof.)	3.	Retained Earnings account (Balance at credit thereof.)
4.	Banking Fund account.	4.	Banking Fund account.
5.	Reserve Fund account.	5.	Reserve Fund account.
6.	Other items (to be specified)	6.	Other items (to be specified)
	Amount diverted from Retained Earnings ...		Amount diverted from Retained Earnings ...
	Service connection cash deposits ...		Service connection cash deposits ...
	Total ...		Total ...

Green Katothpe
2.12.37
District Head Office
Agumbe, 20.

R. Raciopalan
Deputy Examiner of L-7 acids.
H. Raciopalan

16/16/00

Accountable
21-12-37
A. G. G. 1937-38: 0
A. G. G. 1937-38: 0

Caval
100
16/100

[illegible]

Replies to Audit report on the Accounts of the Bellary
Municipal Electric License, Bellary District for 1936-37.

3. Replies to Objection Statement will be sent separately.

⁴³⁻⁴ 4. Proportionate interest will be debited to Electric at the
time of adjusting the interest to Water & Drainage account
as per G.O.No:384 Ms. dated 5-6-35.

^{h 2} 5. Government Orders are awaited to this office Ref: G.C.945
/35 dated 22-4-38.

^{p 4} 6. Replies furnished to item 43 of the A.O.S for October '36
to March 37.

¹⁰⁻¹² 7. The matter has been placed before the council for cancella-
-tion of the Resolution of the Standing Committee.

¹¹⁻⁴ 8. Necessary changes have been made in the accounts for 37-38
vide Transfer entry, Voucher No 2222 (80)
8/88.

O. V. Muralidharan
Commissioner.

6/8/38

6/8/38

Extract from the Proceedings of the Municipal Council
Bellary passed at its meeting held on Saturday the 30th
July 1938 at 5.30 P.M.

13. Replies to Audit report on the accounts of the
Bellary Municipal Electric License for 36-37 for the approval
of the Council.

Resolution:- Passed.

Sd. K. Mahamad Moosa
Chairman M.C.

True extract

Municipal Office,
Bellary..2-8-38
I-L/

Alvin Kumar
Commissioner.

8/6/38.

6/8/

L.F. 2581
17.8.38

Examiner's Office.

Audit Report - Bellary Municipal Electric
Licence Accounts - 1936-37.

Forwarded to the Secretary to Government,
Public Works (Electrical Department) with copies
of the Commissioner's replies and the resolution
of the Municipal Council.

The annual statements of accounts for the
year were forwarded to Government with this office
L.F.No.6656, dated the 22nd February 1938.

Paragraph 3 of the Audit Report. The Com-
missioner may be requested to return the Annual
Objection Statement for 1936-37 with replies with-
out further delay.

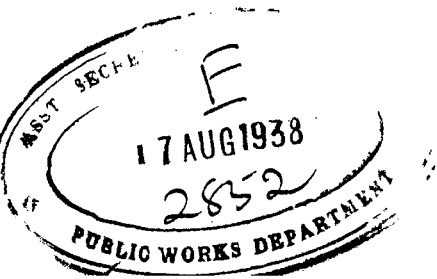
Paragraph 5 of the Audit Report. In G.O.No.
Ms.1656, P.W.D. (Electricity), dated the 4th August
1938, the Government waived the recovery of the
amounts due from the consumers on account of
irregular adjustment of minimum charges for the
supply of energy during 1933-34 and 1934-35 but
not for 1935-36. In the face of this order, the
irregular adjustment of Rs.122-4-0 during 1936-37
should be recovered from the consumers concerned.

Paragraph 6 of the Audit Report. Outstand-
ing bills to the value of Rs.161-7-0 only were
produced. The bills for the balance of Rs.12-12-0
should either be produced or the amount, made good.

1/18. Muddur

Dy. Examiner of Local Fund Accts.

16.8



P.W.D

E. J. G. no. in continuation of P.W.

no. N. 3583E/37-2 of 26.2.38.

TPB
18/8

18/8

19/8

229

with which 2 copies of
accounts were sent to the
C.C. for filing for records.

P.W. no 3583E/37-4
19/23-8-38

13741

RECEIVED		
24 AUG 1938		
Produced to	by	for

BELLARY Municipal Electric Licence - Accounts
for 1936-37.

578 CF

Ref: P.W.D. u.o.No. 3583 E/37-4, dated 19/23-8-38

~~~~~

The accounts of the Bellary electrical undertaking for the year 1936-37 have been scrutinised and the following remarks are submitted: -

- vide debenture note  
on p 8 CF  
18

1 - vide item 11  
on credit  
note on  
p 8 CF  
63

2 The accounts relate to the 11th year of working. The working of the undertaking resulted in a gross profit of Rs.40,563.

3 Statement I. The 7% interest on Rs.1,82,000 in municipal debentures is much too high; if the terms of the debenture deeds permit, it would be in the interest of the undertaking to raise a suitable loan from Government and redeem the debenture

4 Statement II - Capital Account. From the General Balance sheet - Stores on hand, and the item "General stores" -, it is apparent that all the stores have been capitalised; this procedure is incorrect. Value of all stores should be debited to the Suspense head "Stores on hand" in the General Balance Sheet and the value of only such stores as are actually used on capital works should be capitalised as and when the transactions occur. The attention of the Commissioner may be drawn to G.O. No.143 dated 25th January 1937.

5 Revenue Account. (a) No amount has been debited against the item "To wages and gratuities" under both "A. Generation" and "B. Distribution". The <sup>attention</sup> Commissioner may be drawn to para 3(a) of G.O.No. 345-Ms., dated 14.2.39 and he may be directed to exhibit against these items the salary and allowances of the respective staff exclusive of the Engineer.

(b) Public lamps. No debit has been raised against both the items under C. Public Lamps. The attention of the Commissioner may be drawn to para 3 (c) of G.O. No. 345 Ms., dated 14.2.39.

(c) The average cost per service connection works out to Rs.84/-. Unless a considerable reduction is effected, it would stand in the way of easy load development.

(d) The sum of Rs.104-1-0 being the pay of the Special Overseer (last item in the details for the debit of Rs.800/- against "G. To Special items to be specified") is a wrong debit to the electrical funds. The Commissioner has stated that it will be transferred to 'Water and Drainage' crediting the electric accounts in 1938-39. This will be watched.

(e) G.O. No.2732 W., dated 13.12.'34 permits the licensee to charge 15% of the actual cost of service connection towards supervision, but according to the accounts the supervision charges work out to 20%.

(f) Rs.87/- "By battery charging" -(the first item making up the total of Rs.229/- exhibited against item 10 - By other items to be specified on the Credit side) should be regularized by obtaining Government approval to a battery charging tariff which does not exist now.

6 <sup>b 9 - f</sup> Net Revenue Account. No interest has been paid on consumer's security deposits; the Commissioner's attention may be drawn to G. O. No. 1250 dated 26.6.1937.

7 <sup>b 13 4f</sup> General Balance Sheet. It has been ascertained from the Commissioner that the consumer's security deposit amounting to Rs.10,606/- was not invested in any interest bearing securities. The Commissioner may be advised to invest the amount in interest bearing securities if it has not been invested, or in the electrical undertaking in accordance with the instructions in G.O.No. 1250 dated 26.6.1937.

8 <sup>b 14 4f</sup> Statement VIII. ~~As~~ The losses in conversion from D.C. to A.C. are high; it is suggested that the licensee may be asked to expedite the work of the conversion of the D.C. area.

9 Audit Report and Council's Rejoinder.

Paras 4 and 5. Government orders on the subject should be carried out.

Paras

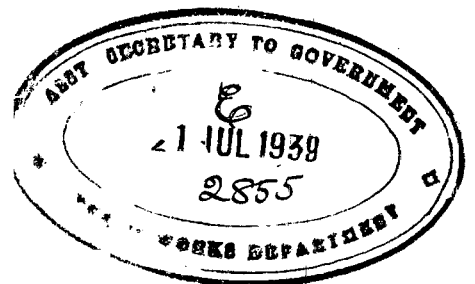
(b) Paras 7 and 8. The Council's action may be approved.

G. Yoganandan  
for C.R.R.

To

✓ The Secy. to Govt., P.W.D. / U.o.

C.E.E. U.o.  
No.15294 G/37-22  
19.7.39.



Please see current file from page 3 and the remarks of the C.E. for Election at pp 1-4 ante. The suggestions of the C.E. in paras 3-8 at pp 1-3 ante are accepted.

2. Para 9(a) of the C.E.'s note calls for the following remarks:-

<sup>- pp 3-4 CF</sup>  
1) Para 4 of the audit report and the Council's reply thereto at p 15 CF.

The remarks of the Examiner at p 15 CF may be ~~invited~~ requested to take the necessary action in the matter.

Para 5 of the audit report, the Council's reply at p 15 CF and the further remarks of the Examiner at p 17 CF.

The Int. Council has proposed to write off the amount involved, account of irregular adjustments during 1935-36 and 1936-37 - ~~under this~~ <sup>vide</sup> file. It is under separate consideration - vide lettered file (C.N. 1568E/39) - and orders thereon will be issued separately.

3. A draft order recording the audit and directing the Council to accept the suggestions of the C.E. is submitted for approval. The file may be sent to L. for acceptance of the draft order and ~~to be~~ <sup>to be</sup> ~~sent to~~ <sup>sent to</sup> L.

12/18

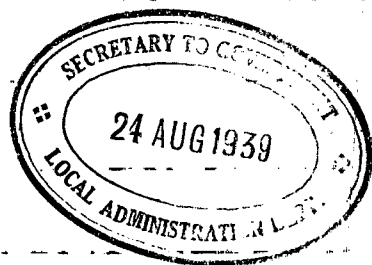
Dec 24/8

12/8

leg  
26

LAD

23-8-39



LADapt

187

23222 ✓ on  
up

The draft may be accepted  
the file may be returned to PWD  
necessary action in respect of  
para 4 of the audit report will  
be taken on receipt of  
relevant extracts from the  
records. Cf notes of the  
Co. to come in this case.

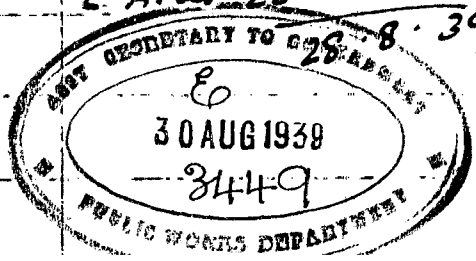
Amp 5 ante

24/8 ✓  
24/8

12/25

26/8

L.A. no 28222-1 c1



PWD

Conc

Dec 24/8

12/31/38

vs

C.F. 16.

DRAFT FOR APPROVAL.

P.N. D  
(Electricity)

|                                   | Date.    | Initials.   |
|-----------------------------------|----------|-------------|
| When received for fair copying -- | 12/31/38 | [Signature] |
| When copied --                    |          |             |
| When examined...                  |          |             |
| When signed --                    |          |             |
| When despatched.                  |          |             |

SUBJECT:--

Electricity - Bellary Electric  
licence - accounts for 1936-37 -  
orders passed

READ AGAIN \_\_\_\_\_, dated \_\_\_\_\_ 19\_\_\_\_.

" " \_\_\_\_\_, dated \_\_\_\_\_ 19\_\_\_\_.

READ ALSO:--

No. \_\_\_\_\_ From the Examiner of L.F. Accts., No. L.F. 6656, dated 22. 2. 1938 p. 2

" " do " L.F. 2581 " 17. 8. 1938 p. 7

" " C.E. for Electricity " 155946/37-228 21.7.1939 p. 1-6-1.

Order Ms.  
Resolution Reut. No. 2135, dated 31 8 1939.

Recorded

2 No. I Statement of Loans -

The 7 per cent <sup>interest</sup> loan Rs 1,82,000  
in municipal debentures is  
very high. If the terms of the  
debenture deeds permit, the  
ml. council is advised to  
redeem the debentures by  
raising a suitable loan from  
Govt.

3 No. II Capital Account -

The  
item "Stores on hand" in the assets side of  
General Balance Sheet and the  
item "General stores" in the credit  
side of the Capital Account show  
that all the stores have been

capitalised. This procedure is not correct. The attention of the Int. Council is invited to the instructions in G.O. No 143 Sleng, D. 25-1-37 and it is requested to debit the value of all shares to the Suspense head "Shares on hand" in the General Balance Sheet and to capitalise the value of only such shares as are actually used on capital works as and when the same occur.

- p 8 CF

4. No. III Revenue Account (a) No amount has been debited against the items "To wages and gratuity" under both "A. Generation" and "B. Distribution". The Int. Council should exhibit against these items the salary and allowance of the respective staff exclusive of the Engineer in accordance with the instructions in para 3 (a) of G.O. No 345 Sleng, D. 14-2-39.

(b) No debit has been raised against both the items under "C. Public Lamp". The attention of the Council is drawn to the orders in para 3 (c) of G.O. No 345

which should be observed.  
d/ 14. 2. 39. The ~~Int. Council~~ should  
~~avoid~~ Such irregularities should be  
~~avoided~~.

(c). It is reported that the average cost per service connection works out to Rs 84/-. Unless a considerable reduction is effected, it would stand in the way of easy load development.

(d) The wrong debit of Rs 104-1-0 being the pay of the Special Overseer is decided in the details for the debit of Rs 800 against item "1. To Special items" under "G Special Charges" should be rectified.

(e). The supervisory charges on account of service connections work out to 20 per cent against 15 per cent permitted in G.O. No. 2732 Wd/ 13-12-34. The Int. Council should observe carefully the instructions in para 3 (d) of G.O. No. 345 Ely/ 14. 2. 39.

(f). The details given for item "10 By other items" on the creditor side show that a sum of Rs 87/- has been realised.

2/4

ly battery charging. As the  
rates for battery charging should  
have the approval of Govt., the  
Int. Council should submit the  
proposals for the introduction of  
a tariff for battery charging in  
its booklet of conditions etc.

- p 96  
5. No. IV. Net Revenue Account

Interest on consumers' security  
deposits should be paid and the  
amount so paid should be  
shown in this account. The  
attention of the Int. Council is  
~~in this connection invited~~ to the  
instructions in G.O. No. 1250 Elec  
of 26.6.37.

- p 105  
6. No. V. General Balance Sheet

Consumers' security deposits  
amounting to Rs. 10,606 should  
be invested in interest-bearing  
securities or in the electrical  
undertaking, if they have not  
been already invested, in accordance  
with the instructions in G.O. No. 1250 Elec  
of 26.6.37.

- p 111  
7. No. VIII. Statement of energy generated

The losses in conversion from D.C. to  
A.C. are high. The Int. Council

is advised to expedite the work of  
conversion of the D.C. area.

8. Audit report and the  
Council's replies thereto -

- p 411 -

para 5. Orders will be issued  
separately.

Recd  
25/8

fly  
mg

✓ Commr, Bellary Municipality

thru the C.H.C.

✓ C.E. for Electricity

✓ Exams. of L.F. Accounts.

L.A. Dept. (with relevant  
extracts for CF + notes)

✓ Encl. R.A. Dept. [with

✓ extracts of 4 of the audit report

at p 3 CF., the Council's reply

therein at p 15 CF., and the C.E.'s

✓ remarks in para 9(a) at p 324

and the notes at A on p 5 nt.

and on p 6 nt.]

IPB  
12/8  
6m  
128.

Examiner's Office

Audit Report - Bellary Municipal Electric  
Licence Accounts - 1936-37.

Forwarded to the Secretary to Government  
Public Works (Electrical Department) with copy  
of the Commissioner's replies and the resolution  
of the Municipal Council.

The annual statements of accounts for the  
year were forwarded to Government with this office  
L.F.No.6656, dated the 22nd February 1938.

Paragraph 3 of the Audit Report. The Com-  
missioner may be requested to return the Annual  
Objection Statement for 1936-37 with replies with-  
out further delay.

Paragraph 5 of the Audit Report. In G.O.No.  
Ms.1656, P.W.D. (Electricity), dated the 4th August  
1938, the Government waived the recovery of the  
amounts due from the consumers on account of  
irregular adjustment of minimum charges for the  
supply of energy during 1933-34 and 1934-35 but  
not for 1935-36. In the face of this order, the  
irregular adjustment of Rs.122-4-0 during 1936-37  
should be recovered from the consumers concerned.

Paragraph 6 of the Audit Report. Outstand-  
ing bills to the value of Rs.161-7-0 only were  
produced. The bills for the balance of Rs.12-12-0  
should either be produced or the amount made good.

K.Srinivasa Mudalivar.

(True copy)

Superintendent.

Replies to audit report on the accounts of the Bellair  
Municipal Electric License, Bellair, list set for 1936-37.

...

1. Replies to Objection Statement will be sent separately.

2. Proportionate interest will be credited to electric at the  
line of adjusting the interest to water and gas account  
as per G.O. No: 184 A.B. dated 5-6-35.

3. Government Orders are admitted to this office Ref: G.O. 945  
35 dated 22-4-35.

4. Replies furnished to item 43 of the A.B. for October '36  
on March 37.

5. The matter has been placed before the council for cancella-  
tion of the Resolution of the Standing Committee

6. Necessary changes have been made in the accounts for 37-38  
vide Transfer entry *made on 2222 (50)*  
*8/38*

*C. J. Krishnamoorthy*  
*Commissioner. 6/8/38*  
*6/8/38.*

Extract from the Proceedings of the Municipal Council  
Bellary passed at its meeting held on Saturday the 30th  
July 1938 at 5.30 P.M.

...

13. Replies to Audit report on the accounts of the  
Bellary Municipal Electric License for 36-37 for the approval  
of the Council.

Resolution:- Passed.

Sd. K. Mahamed Moosa  
Chairman M.C.

True extract

Municipal Office,  
Bellary..2-8-38  
I L/

*A. V. M. M. M.*  
Commissioner. *b. v. v.*

*8*  
*6/8/38.*

The Municipal Council, Bellary.

For the year ending 31-3-1937.

CC (C) 35856-1  
26-2-38  
A. D. S. ...  
...  
... 1-5-38

To.I Statement as to Loans authorised for the purpose of the Undertaking referred to in the above mentioned ---  
Licence prior to the end of the year for which amounts are made up.

| Amount sanctioned<br>and nature of Loans.          | Amounts borrowed. |          |          | Amounts repaid. |        |          | Amounts sanctioned<br>but not borrowed. |
|----------------------------------------------------|-------------------|----------|----------|-----------------|--------|----------|-----------------------------------------|
|                                                    | 75                | 485      | Total.   | 75              | 485    | Total.   |                                         |
|                                                    | Rs.               | Rs.      | Rs.      | Rs.             | Rs.    | Rs.      |                                         |
| Rs.1,82,000 - 75 Bellary<br>Municipal Debentures.  | 1,82,000          |          | 1,82,000 | 1,00,900        |        | 1,00,900 | nil.                                    |
| Rs.89,000/-   Government<br>loan con-              |                   | 89,000   | 89,000   |                 |        |          |                                         |
| Rs.95,000/-   solidated<br>into one -              |                   | 95,000   | 95,000   |                 | 34,897 | 34,897   | nil.                                    |
| loan as per<br>G.O.No.69<br>Financial<br>d/2-2-34, |                   |          |          |                 |        |          |                                         |
| Total                                              | 1,82,000          | 1,84,000 | 3,66,000 | 1,00,900        | 34,897 | 1,35,797 |                                         |

  
Commissioner.

# No. II Capital Account.

For the year ending 31st March 1937.

| Dr.                                                                    |                                                                 |                                    |                      | Cr.                                                                                  |                                    |                         |
|------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------|----------------------|--------------------------------------------------------------------------------------|------------------------------------|-------------------------|
|                                                                        |                                                                 |                                    |                      |                                                                                      |                                    |                         |
|                                                                        | Expenditure<br>upto <del>year</del> end<br>of previous<br>year. | Expenditure<br>during the<br>year. | Total<br>expenditure | Receipts<br><del>expenditure</del><br>upto end --<br>of previous                     | Receipts<br>during --<br>the year. | Total<br>receipts<br>to |
| 1. To preliminary expenses<br>(to be specified)                        | 1,578                                                           | 182<br>-1,578                      | 182                  | 1. By amount raised<br>by loans.                                                     | 3,66,000                           | 3,66,000                |
| 2. To lands, including --<br>law charges incidental<br>to acquisition. |                                                                 |                                    |                      | 2. By value of lands<br>belonging to ---<br>appropriated for<br>electrical purposes. |                                    |                         |
| 3. To value of lands for<br>electrical purposes<br>as per contra.      |                                                                 |                                    |                      | 3. By value of surplus<br>lands sold.                                                |                                    |                         |
| 4. To buildings.                                                       | 27,140                                                          | 1,787                              | 28,927               | 4. By other receipts                                                                 | 9,092                              | 9,092                   |
| 5. ,, <del>main</del> plant ...                                        | 1,53,989                                                        | 2,907                              | 1,56,896             |                                                                                      |                                    |                         |
| 6. ,, mains. ...                                                       | 1,15,474                                                        | 249                                | 1,15,723             | Amount transferred<br>from ordinary to<br>capital. ...                               | 124                                | 9,145                   |
| 7. ,, service connections.                                             | 11,744                                                          | 659                                | 12,403               |                                                                                      |                                    | 9,269                   |
| 8. ,, transformers. ...                                                | 4,660                                                           |                                    | 4,660                | Total.                                                                               | 3,75,216                           | 3,84,361                |
| 9. ,, meters and fees for<br>certifying under the                      |                                                                 |                                    |                      |                                                                                      |                                    |                         |

|                                                                                                                                   |          |         |           |
|-----------------------------------------------------------------------------------------------------------------------------------|----------|---------|-----------|
| 10. ,, general stores. ...                                                                                                        | 16,216   | - 1,002 | 15,214    |
| 11. ,, transfer to sinking<br>fund of value of --<br>lands sold as per<br>contra.                                                 |          |         |           |
| 12. ,, amount applied to the<br>reduction of principal<br>of borrowed money from<br>value of (2), lands --<br>sold as per contra. |          |         |           |
| 13. (a) To special items (to<br>be specified)                                                                                     | 2,223    |         | 2,223     |
| (b) Public Lamps. ...                                                                                                             | 13,357   | 5,540   | 18,897    |
| (c) Furniture. ...                                                                                                                | 1,061    |         | 1,061     |
| (d) Tools and plant...                                                                                                            | 2,176    | 164     | 2,340     |
| Total expenditure....                                                                                                             | 3,75,216 | 9,145   | 3,84,361  |
| Balance. ...                                                                                                                      | -        |         |           |
| Grand Total. ...                                                                                                                  | 3,75,216 | 9,145   | 3,84,361. |

No. 111- Revenue Account.

For the year ending 31st March 1937.

35 / 4

Dr.

Cr.

| A - Generation.   |                                                                                  |     | Rs.    |                                             | Rs.                                                                  |         |
|-------------------|----------------------------------------------------------------------------------|-----|--------|---------------------------------------------|----------------------------------------------------------------------|---------|
| 1.                | To fuel.                                                                         | ... | 12,346 | 1.                                          | By balance from last account<br>Less bad debts written off.          |         |
| 2.                | To oil, waste, water and engine-<br>room stores.                                 | ... | 2,346  | 2.                                          | By sale of energy for lighting<br>purposes.                          | 45,428. |
| 3.                | To proportion of salaries of --<br>engineers, superintendents<br>and officers.   | ... | 8,255  | 3.                                          | By sale of energy for power --<br>purposes.                          | 8,136   |
| 4.                | To wages and gratuities.                                                         | ... |        | 4.                                          | By sale of energy under special<br>contract.                         | 990     |
| 5.                | To repairs and maintenance as<br>follows:-                                       |     |        | 5.                                          | By public lighting.                                                  | 20,499  |
|                   | Buildings.                                                                       | ... | 44     | 6.                                          | By rental of meters and other --<br>apparatus on consumers premises. | 4,468   |
|                   | Plant.                                                                           | ... | 957    | 7.                                          | By rents receivable.                                                 | ...     |
| 6.                | .. special items (to be specified)                                               |     |        | 8.                                          | By service connections.                                              | 2,728   |
|                   | .. To other items ( -do- )                                                       |     |        | 9.                                          | By miscellaneous receipts from<br>consumers.                         | 551     |
| B - Distribution. |                                                                                  |     |        | 10.                                         | By other items (to be specified)                                     | 229     |
| 1.                | To proportion of salaries of ---<br>engineers, superintendents and<br>officers.  | ... | 7,764  | .. amounts transferred to Credit 1. — 9,145 |                                                                      |         |
| 2.                | To wages and gratuities.                                                         | ... |        |                                             |                                                                      |         |
| 3.                | To repairs, maintenance and<br>renewal of <del>transformers</del> ....<br>wires. |     | 417    |                                             |                                                                      |         |

- renewal of transformers etc.,
5. To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumer's premises.

## C - Public Lamps.

1. To attendants and repairs.
2. To renewals etc., ....

## D - Rates, Rents and taxes.

1. To rents payable.
2. To rents and taxes.

## E - Management.

1. To salaries viz.,  
Engineer's Department. ... 2,035  
Clerical Department. ... 3,130
2. To general establishment charges. 477

## F - Law charges.

To Law charges.

## G - Special charges.

- To special items(to be specified) 800 (X)
- .. Service connections. ... 2,280
- .. Preliminary expenses (written off) ... 1,578 *Rs 42468/-*
- Amount carried to net Revenue Account. 31,416

Reconnection..... Rs. 333-0-0  
Agreements. .... 152-0-0  
..... 66-4-0  
-----  
Total.,\* 551-4-0  
-----  
Battery charging ... .. 87-0-0  
Cost of unsued oil barrels. ... .. 68-1-2  
Audit recovery. .... 4-0-3  
Tender forms. .... 46-0-0  
Other receipts ---  
transferred from excess  
collections as per  
A.O.S.items. ... 23-11-0  
-----

Total \*, 228-12-5  
-----

Total. 73,884

*[Signature]*  
Commissioner.

No. IV - Net Revenue Account.

For the year ending 31-3-1937.

|                                   |                                                                         |        | Rs.    |                                        |                                             |     | Rs.    |
|-----------------------------------|-------------------------------------------------------------------------|--------|--------|----------------------------------------|---------------------------------------------|-----|--------|
| To Balance. (Deficit balance) ... |                                                                         |        | 24,180 | 1. By balance from last amount.        |                                             |     | —      |
| 1.                                | To interest on mortgage debt accrued<br>due to date.                    | ...    | 13,520 | 2.                                     | By balance brought from revenue<br>account. | ... | 31,416 |
| 2.                                | „ instalments of principal of<br>money borrowed.                        | ...    | 13,698 | 3.                                     | By interest on money at deposit.            | ... | 19,982 |
| 3.                                | „ amount transferred to sinking<br>fund where such fund is authorised.. |        |        | <i>By Balance (deficit) —————→ nil</i> |                                             |     |        |
| 4.                                | „ payments to reserve fund where such<br>is authorised.                 | ... .. |        |                                        |                                             |     |        |
| 5.                                | „ sum applied to local rate.                                            |        |        |                                        |                                             |     |        |
| 6.                                | „ income-tax paid.                                                      | ....   |        |                                        |                                             |     |        |
| Total.                            |                                                                         |        | 51,398 | Total.                                 |                                             |     | 51,398 |

*And*  
Commissioner.  
16/10.

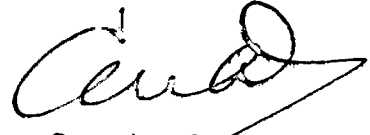
No.V Linking Fund Account.

-----

For the year ending 31st Dec. 1937-

|                                                                                | <u>Stock.</u>         |                                                                          | <u>Stock.</u>          |
|--------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------|------------------------|
| 1. To amount paid for purchase of<br>(nature of investment to be<br>specified) |                       | 1. By balance brought from last<br>account.                              |                        |
| 2. ,, stock sold during period of<br>account.                                  |                       | 2. ,, account brought from net --<br>revenue account.                    |                        |
| 3. ,, amount of principal of borrowed<br>money repaid.                         | nil.                  | 3. ,, interest on investment.                                            | nil.                   |
| 4. ,, amount of balance to next account.                                       |                       | 4. ,, value of lands transferred<br>from account II.                     |                        |
|                                                                                |                       | 5. ,, amount realized by sale stock<br>(nature of stock to be specified) |                        |
|                                                                                |                       | 6. ,, stock purchased.                                                   |                        |
| Total.                                                                         | -----<br>nil<br>----- | Total.                                                                   | -----<br>nil.<br>----- |

-----

  
C. Anderson.  
16/1/40

No. VI - Reserve Fund Account.

For the year ending 31st March 1937.

| <u>Stock.</u>                                                                   |      |                                                                                     |
|---------------------------------------------------------------------------------|------|-------------------------------------------------------------------------------------|
| 1. To amount paid for purchase of<br>(nature of investment to be<br>specified.) |      | 1. By balance brought from last<br>account.                                         |
| 2. To stock sold. ....                                                          |      | 2. By amount transferred from net<br>revenue account.                               |
| 3. To sum transferred to revenue<br>account.                                    | Nil. | 3. By stock purchased. Nil.                                                         |
| 4. To amount of balance to next --<br>account.                                  |      | 4. By amount realized by sale<br>stock (nature of stock ---<br>to be specified) ... |
| Total.                                                                          |      | Total.                                                                              |

  
Commissioner.  
16/16/37

No.VII - General Balance Sheet.

*For the year ending 31-3-37*

*40* *8*

| Liabilities. |                                                          | Rs.      | Assets.                                                                                 | Rs.      |
|--------------|----------------------------------------------------------|----------|-----------------------------------------------------------------------------------------|----------|
| 1.           | Capital Account<br>(Amount received as per account No.1) | 3,84,361 | 1. Capital Account<br>(Amount expended <del>on</del> for works<br>as per account No.II) | 3,69,147 |
| 2.           | Sundry Creditors. ...                                    | 1,803    | 2. Stores on hand. ...                                                                  | 16,713   |
| 3.           | Net Revenue account<br>Balance at credit thereof.        |          | 3. Sundry debtors for current<br>supplied to end of year. ...                           | 10,837   |
| 4.           | Sinking Fund Account.                                    |          | 4. Other debtors. ...                                                                   | 1,389    |
| 5.           | Reserve Fund Account.                                    |          | 5. Securities as held (cost price)                                                      |          |
| 6.           | Other items (to be specified)                            |          | 6. Other items (to be specified)<br>Service connection cash deposits.                   | 10,606   |
|              | Amount diverted from Water &<br>Drainage Fund. ...       | 31,904   | 7. Cash with treasurer. ...                                                             | -        |
|              | Service connection cash deposits..                       | 10,606   | 8. Cash in hand.                                                                        | --       |
|              |                                                          |          | Debit balance brought from<br>net revenue account. ...                                  | 19,982   |
| Total. ...   |                                                          | 4,28,674 | Total. ...                                                                              | 4,28,674 |

*Amad*  
Commissioner.  
*16/4/37*

No. VIII - Statement of energy generated, sold etc.,

For the year ending 31-3-1937.

| Total energy generated in kilowatt hours. |  | Kilowatt hours sold. |                                                      |
|-------------------------------------------|--|----------------------|------------------------------------------------------|
| 1                                         |  | 1                    | Public lamps                                         |
|                                           |  | 3                    | By special contract.                                 |
|                                           |  | 4                    | Consumers by meter for -- lighting purposes.         |
|                                           |  | 5                    | Consumers by meter for -- power purposes.            |
|                                           |  | 6                    | Total.                                               |
|                                           |  | 7                    | Kilowatt hours -- used on works including M.C. sets. |
|                                           |  | 8                    | Kilowatt hours -- accounted for.                     |
|                                           |  | 9                    | Kilowatt hours not accounted for.                    |
|                                           |  | 10                   | Kilowatts connected for public lamps.                |
|                                           |  | 11                   | Total consumers connected.                           |
|                                           |  | 12                   | Total kilowatts connected.                           |
|                                           |  | 13                   | Plant installed in kilowatts                         |
|                                           |  | 14                   | Maximum supply demanded in kilowatts.                |

~~4,41,210~~  
4,41,210

93,708

2,697

1,31,544

~~64,410~~

64,410

2,92,359

1,17,053

4,09,412

31,798

28.4

663 net.

377.0

218

180

15/4/37  
Commissioner.

